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1-31307



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CERTNYS  
NYSE

April 29, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED

MAY 07 2002

THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Regions Financial Corporation, Common Stock, par value \$.625 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A1 received on April 29, 2002. Tentative listing date – May 3, 2002.

Sincerely,

*Paras Elsher*